

REMARKS

As an initial matter, the Applicant thanks the Examiner for the detailed Restriction/Election Requirement.

In response to the outstanding Restriction/Election Requirement, the Applicant elects claim group I (including claims 1—6) drawn to a product Solid Ingredient A, as set forth in the outstanding Restriction/Election Requirement, with traverse, in view of the comments set forth below.

Applicant respectfully submits that a serious burden would not be presented if all of the claims were examined together because all the claimed subject matters are related to each other. In particular, Applicant notes that all the claims are related to, at least, a solid ingredient A, a liquid ingredient B produced from the solid ingredient A, a liquid heating element produced from the liquid ingredient B and a method for producing the liquid heating element, which are all related.

Accordingly, entry and consideration of the present communication, in view of the above-noted remarks, is respectfully requested. If there should be any questions or comments regarding the present application, the Examiner is respectfully invited to contact Applicant's representatives at the below-listed telephone number.

Respectfully submitted,

/Taeksoo Lee/

Taeksoo Lee
Reg. No. 61,976
April 12, 2010

LRK Patent Law Firm

1952 Gallows Road, Suite 200

Vienna, VA 22182-3823

Tel.: +1-703-854-1331

Fax: +1-703-854-1332

plee@lrkpatent.com